G. R. S. 59]

GENERAL AND REVENUE SECRETARIAT.

1902-03

(Gen. Fin.)

File No. 508-02.

Serial Nos. 1 to 3

P. 11/(C)

Papers Filed.

Month ~~March~~ 03.

SUBJECT.

Debit of Rs. 26,728-5-3 raised on account of certain works for the Cauvery Power Scheme.

PREVIOUS REFERENCES.	LATER REFERENCES.

OFFICE OF THE DEWAN OF MYSORE

REVENUE AND GENERAL, DEPARTMENTS.

Short Office Note.

* No. and date of letter, from whom, catch words to denote nature of Subject should be stated, in red ink.

One form may be used for more than one letter of the same file as long as there is space. The Office Note should be in black ink.

***Subject**

Letter No. 2767 dated 24th November 1902 from the Comptroller, Mysore for regarding the debit of Rs 26,728-5- raised by the Examiner on accoun of certain works for the Cauvery Powe Scheme-

Note

The Comptroller, Mysore fort, report that the Examiner P. W. Accounts h in his Exchange Account with his o for June 1902 and Subsequent month debited the Civil Deptt with Rs 26,728-5 incurred on certain works connecte with the Cauvery Falls Power Scheme II Installation, and that on enquiry he finds that the Estimates have been sanctioned in the P. W. Deptt and that in one case it has been ordered to be debited to I Installation and in other cases to the Rev. Accoun pending transfer of the Outlay to II Installation when the project is Sanctioned.

As the outlay is debitable to the provisions under "Rev Account" & "Capital outlay" in the Civil Budget he requests sanction of Govt in the Financial Depts. He adds that he has accepted the debit in anticipation of such sanction -

(2)

[illegible]

Subd to the Secretary with a draft
H.N. 8/2
V 6/2/03

"Let me see this with the budget - A...
12/2

F.J.R.
12/2/03

A D.O. letter to the Comptroller was written observing that according to the details furnished, the several Estimates sanctioned in the P.W.D amounted to Rs 23,679 ~~at~~ and it was not clear what the balance of the 24 p.c. was due to - He was requested to furnish details for Rs 26,728-5-3 classified under the heads (Rev acct & Capital accounts) to which they were debitable -

The Comptroller replies that he has made an official refce to the Chief Engineer on the point. No reply has yet come - X (2) Draft Subd

In the meantime the Comptroller states that the outlay on the works as intimated in ~~the~~ his letter (No. 2767 of 24-11-02) Paper A amounted to Rs 26.728-5-3 up to end of August 1902, that this together with the outlay debited during the succeeding 3 months amounts to Rs 47.190-9-2, of which 11,908-10-4 refer to II Installation. and Rs 35,281-14-10 * kept under Suspense. which cannot be debited finally in the books. ~~As~~ ~~As the~~ The Comptroller further states that when he asked the Examiner to debit only the final charges, that officer replied him that unless special provision was made in the P.W.D to meet such suspense outlay it could not be unobjectionably retained in his books, and therefore the amount is kept under objection pending sanction of Govt as no provision exists in the Civil Budget for II Installation

He adds that the present system of dual responsibility is detrimental to systematic and prompt audit and accounting and suggests that the grants for this work both under Capital & Revenue be made in the P.W. Budget and the Examiner P.W. Accounts be made solely responsible for audit and accounting.

Subd to the Secretary for orders

22/3.   23/3/03

Is there anything bearing on this in the audit rules issued by us (on Mr. Kr's rept) & in the P.W.D. Secy's account Code? The ~~Ch. Engr's~~ opinion may be taken.

24/3/3

26/3/03

REVENUE DEPARTMENT
Gl. No.
25
7A 693
DEWAN'S OFFICE

DEPARTMENT

189

From

The Comptroller, Mysore Govt.

To

The Secretary to the Govt. of Mysore,

Rev. Genl *Dept.*

Dated

Despatched 14—4 Sl. 1

Received

No. 2767

No.

SUBJECT MATTER.

Requesting sanction of Government in Financial Deptt to the debit of Rs 26778-5-3 raised by the Examiner on account of certain works for the Cauvery Power Scheme

w 2767
540

ACCOUNT CURRENT DEPARTMENT.
OFFICE OF THE COMPTROLLER, MYSORE GOVT.
Bangalore, 18th November 1902.

25-11-02

From

E. R. SUBRAYER, Esq., B.A.B.C.E.
Comptroller, Mysore Govt.

To

H. V. Nanjundayya, Esq., M.A.M.L.
~~*The*~~ *Secretary to the Govt. of Mysore,*
General and Revenue *Depts*

Sir,

I have the honor to report that the Examiner of Public Works Accounts has in his Exchange Account with this office for June 1902 and subsequent months debited the Civil Department with a sum of Rs.26,728-5-3 being the expenditure incurred on certain works connected with the Cauvery Falls Power Scheme, II. Installation. As I had no knowledge of the works having been sanctioned I requested the Examiner of P.W.Accounts to intimate the authority under which the debit was raised and that officer in reply has sent copies of the marginally noted Nos. received by him from the P.W.Secretary. It is observed from these dockets that the estimates have been sanctioned by Government in the P.W.Department and that the outlay incurred has been asked to be debited to the 1st Installation in one case, and to the Revenue

P.W.Secretary's No.476-2654 dated 9th May 02 sanctioning an estimate for Rs.8000 for an incline Tramway to Power Station at SivaSamudrum.

P.W.Secretary's No.601-3403 of 14th June 02 conveying sanction of Dewan to above.

P.W.Secretary's No.510-2875 of 20th May 02 sanctioning an estimate for Rs.9119 for constructing Quarters for the probationers at the Kolar Gold Fields.

P.W.Secretary's No.733-4094 of 17th July 1902 conveying Dewan's sanction to the above estimate as well as to another for Rs.6560 for constructing 2 Rooms for the Storage of spare parts of plant and lubricants &c at SivaSamudrum.

8000
9119
6560
23679

Account in the other cases, pending transfer of the outlay to the II Installation when the project for the same is sanctioned

2. As the outlay is debitable to the provisions made under "Revenue Account" and "Capital outlay" in the Civil Budge I beg that sanction of Government in the Financial Department may kindly be obtained and intimated to me to enable me to adjust the same. I have accepted the debit in anticipation of such sanction.

I have the honor to be,

Sir,

Your most obedient servant,

Comptroller.

9

28/2/03

Dear Mr Subrayer,

Sl. 2

With refce to your letter No 2767/540 dated 18th Nov 1902 regarding the adjustment of Rs 26,728-5-3 being the Expenditure incurred by the P. Works Deptt in connection with the Cauvery Falls Power Scheme, II Installatn I am to ~~request you to let me know whether the outlay on the items mentioned therein has ~~have~~ to be debited to 'Rev. account' alone or to 'Capl account' or to both and if the latter what are the items that go to each.~~

observe that in accordance with the details furnished, the several Estimates sanctioned in the P.W.D. amount to Rs: 23,679 & ~~it~~ is not clear what the balance of the Expenditure is due to. Please let me know the full details working up to Rs 26,728"5"3 classified under the heads (Rev acct or

Yours truly

⑤

Capital account.)
& which they
are debitable.

23/12

23/12/03

(6)

Gen. No.

1902-03.

Rl 1151

From E. R. Subrayer Esqr,
Comptroller

To

THE SECY. TO THE GOVT. OF MYSORE,
GEN. & REV. DEPTS.

Dated 3/3/03

Despatched

Received

(Sl. 3)

General No. D.O.

No.

Enclosure No.

Stating that the detailed audit of the work is conducted by the Examiner, P.W. accounts & that only lump sums are transferred to the Civil Depts for adjustment against the provision made in the Civil Budget.

References to be marked.

26/3/3

Bangalore

3rd March 1903.

Dear Sir,

Your D.O. of 26th Ultimo received to-day.

The detailed audit of this work is conducted by the Examiner, Public Works Accounts, and only lump sums are transferred to the Civil Department for adjustment agains the provision made in the Civil Budget. The available details are noted in the margin. I have made an official reference about the transfer of this work to the Public Works Budget.

Yours sincerely,

Comptroller.

H. V. Nanjundiah Esqr M.A. M.L.
Secretary to the Govt of Mysore
General & Rev Depts.

Month of debit.		II Installation. Rs.	Suspense. Rs.
June 1902		487- 7- 5	
July 1902		3,842- 8- 0	24,401- 4- 4
August		1,829-12-11	- 3,832-11- 5
	Total....	6,159-12- 4	20,568- 8-11

Grand Total.... Rs.26,728-5-3.

Office of the Comptroller,
Mysore Government,
Bangalore, Dated 5 March 1903.

No. 4787
/ 953

Rew
6-3-03

From

E. R. Subrayer, Esq., B.A.B.C.E.
Comptroller of Mysore.

(9)

To

(Se. 4)

M. V. Nanjundayya, Esq., M.A.M.L.
Secretary to the Govt. of Mysore,
General and Revenue Departments.

Sir,

In inviting attention to my No.2767/A.C.540 of 18th November 02 requesting sanction of Government in the Financial Department in re-charges incurred by the P.W.D. on account of II Installation of the Cauvery Power &c., I have the honor to state that the outlay of Rs.26,728-5-3 intimated in my letter above quoted was that incurred to end of August 1902. This together with the outlay debited during September, October & November 1902 amounts to Rs 47190-9-2 as particularised in the margin.

Month	II Installation	Suspense.
June 1902	487- 7- 5	
July 1902	3,842- 8- 0	- 24,401- 4- 4
August '02	1,829-12-11	- 3,332-11- 5
September	2,329-15-11	- 1,534-12- 3
October	2,888- 8- 4	- 2,213- 5- 8
November	530- 5- 9	14,034-12- 6
	11,908-10- 4	35,281-14-10

- 47,190-9-2.,

2. It will be observed ~~[illegible]~~ from these particulars that the outlay transferred to the Civil Department for adjustment in its books is for the most part "Suspense" outlay which cannot be debited finally in the books. As the audit is done by the Examiner P.W. a/cs that officer was requested to debit to this Department only the final charges and not "Suspense" items. But he replies in No.3416 of 12-12-'02 that unless special provision is made in P.W.D. to meet such suspense outlay it cannot be unobjectionably retained on his books.

3. In as much as under the present system outlay on account of Cauvery falls charges are debited to the Civil Budget and no provision exhibits therein on account of the II Installation, the amount debited by the Examiner of P.W. is kept under objection pending the sanction applied for.

Va

1. The present system of dual responsibility is found to work detrimentally to systematic and prompt audit and accounting. Provision for the Cauvery Power Scheme is made in the Civil Budget on information furnished by the head of the P.W.Department while the detailed audit of charges according to the ~~terms~~ terms of contract and according to the bills of work done is conducted by the P.W.Examiner and passed on to the Civil Department, the Comptroller only watching that the lump sums of the contracts and the budget and other special grants are not exceeded. It will ensure prompt and correct audit and accounting if the grants for this work both under capital and Revenue be made in the P.W.Budget and the Examiner P.W.Accounts be made solely responsible for audit and accounting. I therefore beg that you will be so good as to obtain early orders of Government in the matter.

I have the honor to be,

Sir,

Your most obedient servant,

Comptroller.

8/6.

No 1192

(11)

From

The Comptroller

To

The Secy in the Gen & Rev Depts

28.2.03
5/3
No 4787/985

Invites attention to this office No: 2767/Ac 540 of 18.11.02 requesting Sanction of Govt for charges incurred by the P.W.D on a/c of II Installation of the Cauvery power & c outlay on a/c of Cauvery falls charges are debited to Civil Budget & no provision exists on a/c of II Installation the amt debited by the Examr is kept under objection pending Sanction applied for

JC
6/3/03

File putup
11/3

12/3